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## News from State Auditor Ed Hatchett's Office

### **Hatchett Releases Audit of Crittenden County Clerk's Fee Account**

(Frankfort) State Auditor Ed Hatchett today released his audit of the 1998 financial statements of Crittenden County Clerk Danny Byford. As Auditor of Public Accounts, Hatchett is responsible for auditing the accounts and financial transactions of Kentucky's county governments and state agencies. State law requires the Auditor to conduct annual audits of county clerks and sheriffs.

The County Clerk's responsibilities include collecting certain taxes, issuing licenses, maintaining county records and providing other services. The Clerk's office is funded through statutory fees collected in conjunction with these duties.

The audit contains the following comments:

- For the second consecutive year, the Clerk failed to deposit all receipts intact and on a daily basis into his official bank account. The audit report indicates that 80 deposits, totaling \$344,977.03, reflected a time lapse of at least 7 business days between the date of receipt and the date of bank deposits to the official bank account. The "lapping" of these deposits resulted in a loss of interest income which would have increased excess fees payable to the Crittenden County Fiscal Court.
- For the second consecutive year, the Clerk's salary and expenses allowances were not paid on a monthly basis as required by law.
- For the second consecutive year, the Clerk had a deficit in his official bank account. The deficit identified in the 1998 audit report totaled \$9,524. The Clerk deposited personal funds on April 8, 1999 to eliminate the deficit.

Please refer to pages 9 through 13 of the attached audit report for additional information.